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REPORT NO. 2021-10

TO: David Bateman, Director
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FROM: Melissa Dondero, Inspector General/Chief Audit Executive *md*
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Teresa Del Rio, Executive Director, Court and Operational Services Division
Jeanette Phillips, Chief Deputy Director, Finance Division
Nancy Dickman, Manager, Recording Services Department
Hector Esteves, Assistant Manager, Recording Services Department

SUBJECT: Unannounced Audit of the Recording Services Department Change Fund
and Notary Journals

DATE: June 30, 2021

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Recording Services Department Change Fund and Notary Journals on June 2, 2021.

The objectives of our audit were to:

1. Reconcile the Change Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.
2. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.



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Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

The Recording Services Department Change Fund reconciled to the authorized amount. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

The audit noted a non-compliance issue regarding adherence to existing documented policies and procedures for notaries.

The issue is noted below.

1. Four Notaries Had Incomplete Notary Journal Entries.

The Recording Services Department has seven notaries (employees) who perform notarial acts on behalf of the Clerk. We reviewed 100% of the entries in the Notary Journals for all seven employees. We reviewed each Notary Journal entry to ensure all required fields were complete. Our review indicated the seven employees completed 165 total Notary Journal entries. Four of those employees had 24 incomplete Notary Journal entries containing 25 incomplete fields. Therefore, 24 of the 165, or 14.5%, Notary Journal entries reviewed were found to be incomplete.

The incomplete fields and the number of instances for the employees are summarized in the following table:

Incomplete Fields	Number of Instances
Daytime Phone #	16
Type of Notarial Act	4
Signer's Address	2
Receipt #	1
Form of Identification	1
Signer's Representative Capacity	1
Total	25

The Clerk's Notary Journal states:

"As a Notary Public employed by the Clerk of the Circuit Court, you are required to complete a journal entry each time you perform a Notary Act."

The Clerk's Notary Checklist states:

"Signer(s) and you complete journal entry (make sure you have all information completed in your journal)."

The National Notary Association states:

"[The notary record] can protect Notaries if they are ever accused of misconduct or sued."

Notaries in the Recording Services Department allow customers to complete the customer and witness information section of the Notary Journal resulting in incomplete fields, primarily the "Daytime Phone #." Other instances of incomplete fields were errors made by the notaries with no specific explanation provided.

Incomplete Notary Journal entries create non-compliance issues with the Clerk's Notary Journal and the Clerk's Notary Checklist. In addition, an incomplete Notary Journal entry can create potential liability issues for the notary and the Clerk's Office.

We Recommend Management instruct notaries to complete all sections and fields of the Notary Journal entry for all notarial acts provided.

Management Response:

- **Daytime Phone #: Management Concurs.** Staff has been advised to note when a customer refuses as it is not a statutory requirement for customers to provide.
- **Type of Notarial Act: Management Concurs.**
- **Signer's Address: Management Concurs.** Staff have been reminded to note on the journal when a customer refuses as it is not a statutory requirement for in person notarization.
- **Receipt #: Management Concurs.**
- **Form of Identification: Management Partially Concurs.** Though personal knowledge was not checked off on the form of identification none is required when there is personal knowledge as in this case it was a tax deed employee who was acknowledged in the course of their work.
- **Signer's Representative Capacity: Management Concurs.**

We appreciate your staff's cooperation during this audit.